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BANGALORE, THURSDAY, MAY, 19, 1904.

PART II.

Notifications by Govt. of India, Resident, Chief Court, &c.

BEFORE THE HON'BLE THE RESIDENT IN MYSORE AT BANGALORE.

Application in file No. 152 *of* 1904.

In the matter of the estate of N. V. Garudamma ... ... *Deceased.*

N. V. Cheluviengar ... ... *Applicant.*

Whereas N. V. Cheluviengar, resident of Bangalore, claiming to be the step son of the said N. V. Garudamma, deceased, has applied for a certificate under Section 17 of Act VII of 1889, to collect debts, *viz.*, the sum of Rs. 10,500 deposited with Messrs. Arbuthnot & Co. and Binny & Co. at Madras, due to the estate of the said deceased, resident of Bangalore.

Notice is hereby given of the said application ; and all claimants in the estate of the said N. V. Garudamma, deceased, are invited to appear before the Hon'ble the Resident at Bangalore, on the 18th day of June 1904, at 11 A.M., when the petition of the said N. V. Cheluviengar will be heard, and the right to the certificate determined.

Given under my hand and the seal this 13th day of May 1904. By Order,

N. S. TIRUMALAI AIYANGAR, *Registrar.*

FINANCIAL DEPARTMENT.

Circular No. 2046—*B. & R.* 236, *dated* 28*th April* 1904.

To—The Deputy Commissioners, Treasury Department, of Districts.

With a view to have a proper estimate of minimum balances which are considered necessary to be retained in each Treasury, the Officiating Comptroller has the honor to request that Deputy Commissioners, Treasury Department, will submit annually a return showing the minimum balance which they consider necessary to be retained in each Treasury under their charge at the beginning of each month, and the estimated receipts and disbursements of each month, the minimum fixed being just enough with the estimated receipts to meet the expected disbursements of the month, and the balances in Sub-Treasuries kept as low as possible. This minimum balance should include small coin and copper, the amount of which must be separately shown in a foot-note. . The estimate should be prepared for the 12 months ending with *December*, and should be despatched to this office punctually on the 10th December of each year.

2. The following instructions are issued for guidance :—

The process of estimating should be to work backwards and forwards from the month in which the funds are lowest. Such a figure should be set down for the opening balance of that month as will suffice with its receipts to meet its payments and leave a working balance for the next month. The opening balance for the preceding month should then be worked out by adding or deducting, as the case may be, its net average transactions (calculated over three years) from the figure originally selected as basis. The opening balance of the next preceding month should be worked out in the same way, substituting as the base figure the opening balance of the succeeding months and similarly for all other preceding months. The opening balance of succeeding months should be calculated in the same way but the base figure will be the opening balance of the preceding month. In working out the net transactions of each month, the figures relating to cash remittances should be excluded.

3. It is requested that a return for the period from 1st May to 30th November 1904 may be submitted so as to reach this office on or before the 25th proximo.

H. EAGLES, *Offg. Comptroller.*